School of Accountancy
Shidler College of Business
The University of Hawai'i at Mānoa
ACC 460D – Auditing and AIS
Spring 2023

Note: This syllabus is subject to change

Objective

This course focuses on the use of accounting information systems within an organization. Emphasis is placed on accounting information business needs, computer systems, risks arising from IT, internal controls, and reporting.

Instructor

Joseph Mendez, MAcc., CISA, CISSP, CDPSE, Lecturer, School of Accountancy.

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Zoom office hours: By appointment

Administrative Details

Prerequisites and Co-requisites
Prerequisites: ACC418 (or concurrent), no waiver.
Co-requisites: ACC460C

Method of Instruction

The method of instruction for this semester is synchronized Zoom meetings.

Computer/Software Required
A computer with Microsoft Office is required.

Laulima
Laulima facilitates communication in this class (laulima.hawaii.edu). Students should regularly check the Laulima for the coming weeks' materials, exercises, readings, etc. Copies of the slides and exercises for each class will be made available. Assignments and the final project should be submitted to Laulima unless otherwise announced.

Textbook:

None

Assessment

	Points
Class and Lecture engagement	100
Peer feedback and questions	100
Project proposals	100
Course Project	200
Total	**500**

Mark Range and Grades:

The following mark range is in use:

Semester grade	Percentage of total points
A+	97%~100%
A	93%~96%
A-	90%~92%
B+	87%~89%
B	83%~86%
B-	80%~82%
C+	77%~79%
C	73%~76%
C-	70%~72%
D+	67%~69%
D	63%~66%
D-	60%~62%
F	< 60%

Course project:

Students will be randomly assigned to groups of 2-4. Each group will be responsible for selecting a publicly traded company, conducting open-source research, including the most recent annual report, and presenting a 40-minute business case to adopt a new ERP system. Presentations will be conducted during weeks 6, 7, and 8. Citations are required.

Project company proposals:

During week 4 each group will present a 10-minute project proposal outlining the selected company and research to date. Proposals should include company history, preliminary analysis of most recent financial reports, and information found so far that substantiates the team's ability to obtain sufficient information to support the final course project. Recommendations whether or not to adopt an ERP and what ERP to consider are not required at this time. Citations are required.

Peer feedback:

Each student will be required to observe each presentation and fill out a peer-feedback form. In addition to feedback on the content and delivery of the project, a minimum of 5 questions probing the analysis and conclusions for each project will be required. Feedback forms will be due at 11:55 p.m. on every presentation Friday. Students are not required to provide feedback forms for their own groups.

Class and Lecture engagement:

Lectures on weeks 1, 2, 3, and 5 will be interactive. Active participation in the discussion will be expected.

No late deliverables will be accepted except for University-allowed absence, such as a life-threatening emergency. That is, no points will be given for late deliverables. Only in the case when Laulima is not accessible, late or make-up exercises or deliverables be accepted. The student can always replace the file he/she submitted before the deadline. No re-submission is allowed after the grade is posted, and there is no regrading.

Withdrawal/Drop Policy:

The student has the responsibility to withdraw from the course. Any student who does not attend class and does not drop the course will receive an "F" grade.

Week-by-week Program

DATE		TOPIC	TASKS
3/7	Class 1	Introduction to AIS, course outline, and expectations	Read and research Questions for Lecture #1, work on proposals
3/11	No Class	Spring Break	Get an early start on establishing healthy professional boundaries and do not think of this class while you are on vacation.
3/21	Class 2	Accounting Information Systems and IT	Read and research Questions for Lecture #2, work on proposals
3/28	Class 3	Risk arising from IT and Internal Controls	Work on proposals
4/4	Class 4	Project Proposals	Peer review forms, Read and research Questions for Lecture #3, work on projects
4/11	Class 5	IT Audit	Work on projects
4/18	Class 6	Project presentations 1 and 2	Peer review forms
4/25	Class 7	Project presentations 3 and 4	Peer review forms
5/2	Class 8	Project presentation 5 and class wrap- up.	Peer review forms

Academic Integrity and Ethical Behavior

Violations of academic integrity include, but are not limited to, cheating, fabrication, tampering, plagiarism, or facilitating such activities. Failure to meet this expectation will result in failure of the course and possible dismissal from the program. Plagiarism means using another's words, ideas, materials or work without properly acknowledging and documenting the source. Students are responsible for knowing the rules governing the use of another's work or materials and for acknowledging and documenting the source appropriately. All work that candidates ultimately submit in this course must be their own in their own words. If you are in doubt about whether your work is paraphrased or plagiarized, see the UH General and Graduate Information Catalog under "Student Regulations" and the UH Student Conduct Code (http://studentaffairs.manoa.hawaii.edu/policies/conduct_code/) for specific guidelines related to ethical behavior.

Statement on Disability—KOKUA PROGRAM

The University of Hawai'i at Mānoa is committed to a policy of non-discrimination and provides equal access to its programs, services, and activities to students with disabilities. If you have a disability and related access needs, please contact the KOKUA Program (UH Disabled Student Services Office) at 9567511, kokua@hawaii.edu, or go to Room 013 in the Queen Lili'uokalani Center for Student Services. I

will work with you and KOKUA to meet your access needs based on disability documentation.

Counseling Services:

If you are in need of assistance with personal, academic or career concerns, the University of Hawaiʻi has services available through UHM Counseling & Student Development Center (CSDC) located at the . Website: http://manoa.hawaii.edu/counseling/ Phone: (808) 956-7927

TITLE IX

The University of Hawaii is committed to providing a learning, working and living environment that promotes personal integrity, civility, and mutual respect and is free of all forms of sex discrimination and gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, and stalking. If you or someone you know is experiencing any of these, the University has staff and resources on your campus to support and assist you. Staff can also direct you to resources that are in the community.

If you wish to remain **ANONYMOUS**, speak with someone **CONFIDENTIALLY**, or would like to receive information and support in a **CONFIDENTIAL** setting, contact the confidential resources available here: http://www.manoa.hawaii.edu/titleix/resources.html#confidential

If you wish to **REPORT** an incident of sex discrimination or gender-based violence, including sexual assault, sexual harassment, gender-based harassment, domestic violence, dating violence, or stalking as well as receive information and support, contact:

Dee Uwono
Director and Title IX Coordinator
2500 Campus Road, Hawaiʻi Hall 124
Honolulu, HI 96822 (808) 956-2299
t9uhm@hawaii.edu

As a member of the University faculty, I am required to immediately report any incident of sex discrimination or gender-based violence to the campus Title IX Coordinator. Although the Title IX Coordinator and I cannot guarantee confidentiality, you will still have options about how your case will be handled. My goal is to make sure you are aware of the range of options available to you and have access to the resources and support you need. For more information regarding sex discrimination and gender-based violence, the University's Title IX resources and the University's Policy, Interim EP 1.204, go to: http://www.manoa.hawaii.edu/titleix/